



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of

MURAKAMI et al.

Atty. Ref.: 249-230

Serial No. 09/482,731

Group: 1771

Filed: January 14, 2000

Examiner: H. Vo

For: SOUND ABSORBING STRUCTURE

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November 21, 2003

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

**COMMENTS ON EXAMINER'S STATEMENT
OF REASONS FOR ALLOWANCE**

With respect to the Examiner's Statement of Reasons for Allowance in the Notice of Allowance dated September 24, 2003, Applicants respectfully disagree with the Examiner to any extent that such statement characterizes the invention in a manner at variance with the actual wording of the claims.

As set forth in the Notice of Allowance, these comments are being filed along with the payment of the Issue Fee.

Respectfully submitted,

NIXON & VANDERHYE P.C.

By: _____

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In re Patent Application of

Confirmation No. 7400

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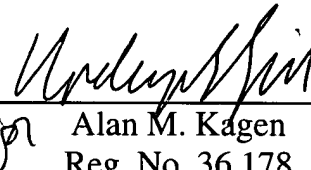

SUBMISSION OF FORMAL DRAWINGS

Sir:

Enclosed herewith are twenty-six (26) sheet(s) of formal, inked drawings for the
above-identified application.

Respectfully submitted,

NIXON & VANDERHYE P.C.

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